

EXHIBIT 17

From: Michael Matlin
Sent: Tue, 09 Oct 2007 03:12:33 GMT
To: Merkin, J. Ezra
Subject: RE: Visit to Mr. Madoff

Dear Ezra,
Thank you for your e-mail. The suggested date and time should work for me.

A gut Yohr,
MM

-----Original Message-----

From: Merkin, J. Ezra [<mailto:JEMerkin@gabrielcapital.com>]
Sent: Mon 10/8/2007 7:41 PM
To: Michael Matlin
Subject: Visit to Mr. Madoff

Friday, Oct. 19th, at 1:00 PM, at 885 Third Ave., co. 53d Street, has been suggested as a date for a visit. We may be joined by one additional Ascot Fund shareholder. Please let me know whether this date works for you, or you know that the date definitely does not work.

A guten Winter,
Ezra